



Application No.: 09/820,471  
Filed: March 28, 2001  
Inventor(s):  
Paul W. Bennett

Examiner: Basehoar, Adam L.  
Group/Art Unit: 2178  
Atty. Dkt. No: 5676-00400

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date indicated below.

Jeffrey C. Hood

Signature

August 31, 2004  
Date

Title: SYSTEM AND METHOD  
FOR VERTICAL  
CALCULATION USING  
SPREADSHEET LINES  
AND VERTICAL  
CALCULATIONS IN A  
SINGLE DOCUMENT

**RESPONSE TO OFFICE ACTION OF  
JUNE 15, 2004**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office Action of June 15, 2004, to further highlight why the application is in condition for allowance.

Please amend the case as listed below.